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SUPPLEMENTAL ACTS TO THE REVENUE AND TAXATION CODE

**Stats. 1969, Ch. 1046**—*An act relating to the assessment of park and recreation land leased to the state.*

SECTION 1. **“Open-space lands” defined.** For purposes of this act, “open-space lands” means taxable land, water, and trees and vegetation of whatever type or description and whether planted or of natural growth, when such property is used for the enjoyment of scenic beauty, for recreation, or for the use of natural resources and such property is located outside the boundaries of the irrigation district owning the same.

Sec. 2. **“Enforceable restriction” defined.** For purposes of this act, “enforceable restriction” means that the property is leased by the irrigation district owning the same to the state for a period of 25 years or more to be used by the state for park and recreation purposes for the benefit of the public.

Sec. 3. **Computation of value.** The full cash value of property described in Section 1 of this act which is subject to the enforceable restriction set forth in Section 2 shall be determined by dividing the annual rental, fees, or other return to the owner under the terms of the lease with the state by .07. The ratio prescribed in Section 401 of the Revenue and Taxation Code shall then be applied to the full cash value to obtain the assessed value.

Sec. 4. **Application of provision; limitation.** The provisions of this act shall in no event apply to more than 2 percent of the total assessed value of property within a county.

History.—Enacted by Stats. 1969, p. 2030, in effect November 10, 1969, operative March 1, 1970.

**Stats. 1971, Ch. 719**—*An act relating to qualification of contracts under the California Land Conservation Act of 1965 as enforceable restriction for purposes of property tax assessment.*

SECTION 1. **Contract deemed to provide enforceable restriction.** A contract which at the time of its execution contained any or all of the requirements contained in this section shall be deemed to provide an enforceable restriction for purposes of Section 422 of the Revenue and Taxation Code and shall be entitled to assessment under Section 423, 423.5 or 429 of such code, provided that such contract otherwise conforms to the statutory requirements of the California Land Conservation Act of 1965, as contained in Chapter 7 (commencing with Section 51200) of Part 1 of Division 1 of Title 5 of the Government Code.

(a) If such contract provides for its nullification upon the filing of a condemnation of an interest in all or any part of the property subject to the contract and the board of supervisors of the county or city council of the city having jurisdiction over the land subject to such contract passes an ordinance interpreting such provision, in the case of a condemnation of less than a fee interest, to mean the nullification operates for purposes of establishing value for condemnation purposes but that any termination of the contract is to be

pursuant to Article 5 (commencing with Section 51280) of Chapter 7 of Part 1 of Division 1 of Title 5 of the Government Code; or

(b) If such contract provides that the remaining portion of land after an action or acquisition by condemnation is determined by the board of supervisors of the county or city council of the city having jurisdiction over the land subject to the contract to be impaired to such extent as to make it unsuitable for those uses legally available to the owner under terms of his contract and the board of supervisors of the county or city council of the city having jurisdiction over the land subject to such contracts passes an ordinance stating that in administering such portion of a contract it will apply Article 5 (commencing with Section 51280) of Chapter 7 of Part 1 of Division 1 of Title 5 of the Government Code; or

(c) If such contract provides for any waiver of a cancellation payment provided that such waiver is in the best interest of the program to conserve agricultural land and the board of supervisors of the county or city council of the city having jurisdiction over the land subject to such contract passes an ordinance stating that in administering such portion of a contract, it will apply subdivision (c) of Section 51283 of the Government Code.

*History.—Enacted by Stats. 1971, p. 1446, in effect August 24, 1971.*

**Stats. 1971, Ch. 1762—*An act relating to exemptions from taxation.***

**SECTION 1. Department of Finance to prepare report of tax structure showing reduction of base because of exemptions, etc.** The Department of Finance is directed to prepare a report which contains an outline of the California tax structure describing the state and local revenue bases and their relationship to present deductions, credits, exclusions, exemptions and preferential rates designed to achieve various social and economic objectives but which constitute tax expenditures from the state and local revenue base.

The department's prepared report should contain a general statement as to the approximate amount, if precise figures or estimates are not available, of reduction in the tax base to either local government or to state general and special funds occurring by the operation of such deductions, credits, exclusions, exemptions and preferential rates. The department is authorized to request from the various agencies of the state whatever information is necessary to facilitate the completion of this portion of the report.

**Sec. 2. Recommendations.** The department shall include in its report recommendations of alternative means to enlarge upon the initial, exploratory report in future years and the estimated cost of each alternative. The department should also include recommendations of how this information may be utilized to improve the format of the budget. Information concerning tax expenditures should be related to the various levels of California government.

**Sec. 3. Legislative intent.** The intent of this act is to explore an extension of the budget to include state and local tax expenditure made through the structure of the tax system. The present tax structure contains a

number of special deductions, credits, exclusions, exemptions, and preferential rates. These provisions serve ends similar in nature to those served by direct state and local expenditures. A tax expenditure has an effect on the private economy and an impact on the budget surplus or deficiency as a direct increase in expenditures. But since tax expenditures are not disclosed in the budget, they are not exposed to the public and are not subject to needed annual scrutiny in the budgetary process. The Legislature intends that this report be a step toward the eventual inclusion in the annual state budget of tax expenditures through the tax structure.

**Sec. 4. Report submitted annually.** The report required by this act shall be submitted to the Legislature on or before March 30, 1972. After 1972, an updated report shall be submitted every two years on or before March 30.

*History.*—Enacted by Stats. 1971, p. 3810, in effect December 8, 1971.

**Stats. 1974, Ch. 507**—*An act relating to property tax rate limitations, making an appropriation therefor, and declaring the urgency thereof, to take effect immediately.*

**SECTION 1. Maximum rate for a general law city.** Notwithstanding the provisions of subdivision (a) of Section 2286 of the Revenue and Taxation Code, the maximum property tax rate for a general law city for which the formation election was held prior to August 31, 1973, but the formation of such general law city was completed after that date shall be one dollar (\$1) until changed in the manner provided in subdivision (b) of Section 2286 of the Revenue and Taxation Code.

*History.*—Enacted by Stats. 1974, Ch. 507, p. 1183, in effect August 20, 1974.

**Stats. 1978, Ch. 296**—*An act relating to school districts making an appropriation therefor, and declaring the urgency thereof, to take effect immediately.*

**SECTION 1. Formation of district.** Notwithstanding Sections 54902, 54902.1, 54903, and 54903.1 of the Government Code, the formation of the Cotati-Rohnert Park Unified School District and the boundary change of the Calistoga Joint Unified School District shall be effective for assessment and taxation purposes for the 1978-79 fiscal year if each required statement and map or plot was filed with each assessor whose roll is used for the levy, with the State Board of Equalization in Sacramento, with the Superintendent of Public Instruction, and with the county superintendent of schools, on or before February 15, 1978.

**Sec. 2. No reimbursement.** Notwithstanding Section 2231 of the Revenue and Taxation Code, there shall be no reimbursement pursuant to that section nor shall there be any appropriation made by this act because this act is in accordance with the request of a local government entity or entities which desired legislative authority to act to carry out the program specified in this act.



Sec. 3. **Unique circumstances.** Due to the unique circumstances of the inadvertence of the Calistoga Joint Unified School District and the Cotati-Rohnert Park Unified School District, and the ambiguity concerning the specified filing deadline, the Legislature finds and declares that a general statute cannot be made applicable within the meaning of Article IV of the California Constitution.

Sec. 4. **Effect date.** This act shall remain in effect only until January 1, 1979, and as of that date is repealed.

Sec. 5. **“Urgency statement”.** This act is an urgency statute necessary for the immediate preservation of the public peace, health, or safety within the meaning of Article IV of the Constitution and shall go into immediate effect. The facts concerning such necessity are:

In order that the assessment and taxation of property in the Cotati-Rohnert Park Unified School District and the Calistoga Joint Unified School District may take place in fiscal year 1978-79 as the voters or the board of supervisors approved, it is essential that this act take immediate effect.

*History.—Enacted by Stats. 1978, Ch. 296, in effect June 27, 1978.*

**Stats. 1978, Ch. 381**—*An act relating to county service areas and declaring the urgency thereof, to take effect immediately.*

**SECTION 1. Formation of district.** Notwithstanding Sections 54902, 54902.1 and 54903 of the Government Code, any county service area which is formed to provide recreation services, the formation of which is completed by January 12, 1978, shall be effective for assessment and taxation purposes for the 1978-79 fiscal year if the statement and map or plat required by Sections 54900 and 54901 of the Government Code were filed with the State Board of Equalization and each assessor whose roll is used for the levy on or before January 18, 1978.

Sec. 2. **No reimbursement.** Notwithstanding Section 2231 of the Revenue and Taxation Code, there shall be no reimbursement pursuant to that section nor shall there be any appropriation made by this act because this act is in accordance with the request of a local government entity or entities which desired legislative authority to act to carry out the program specified in this act.

Sec. 3. **Urgency statute.** This act is an urgency statute necessary for the immediate preservation of the public peace, health, or safety within the meaning of Article IV of the Constitution and shall go into immediate effect. The facts constituting such necessity are:

In order that assessment and taxation of property in county service areas providing recreation services may be accomplished in fiscal year 1978-79 in accordance with county service area boundary changes which have taken place, it is necessary that this act take effect immediately.

*History.—Enacted by Stats. 1978, Ch. 381, in effect July 11, 1978.*



**Stats. 1978, Ch. 728**—*An act relating to filing maps and plats and declaring the urgency thereof, to take effect immediately.*

**SECTION 1. Effective date of community service district.** Notwithstanding the provisions of Sections 54902 and 54903 of the Government Code, any community services district formed prior to January 20, 1978, which files its map or plat with the State Board of Equalization on or before January 20, 1978, shall be effective for assessment and taxation purposes for the 1978-1979 fiscal year.

**Sec. 2. Local agency.** Except as provided in subparagraph (C) of paragraph (1) of subdivision (b) of Section 26912 of the Government Code, for the purpose of Section 26912 of the Government Code, a city or special district formed after December 1, 1976 shall be a local agency for the purposes of that section and shall be assumed to have levied during the 1975-76, 1976-77, and 1977-78 fiscal years tax rates equal to two thirds of its maximum tax rate for the 1978-79 fiscal year which would have been permitted under Chapter 3 (commencing with Section 2201) of Part 4 of Division 1 of the Revenue and Taxation Code, prior to its amendment by Chapter 292 of the Statutes of 1978.

**Sec. 3. No reimbursement.** Notwithstanding Section 2231 of the Revenue and Taxation Code, there shall be no reimbursement pursuant to that section nor shall there be an appropriation made by this act because the duties, obligations or responsibilities imposed on local governmental entities or school districts by this act are such that related costs are incurred as part of their normal operating procedures.

**Sec. 4. Urgency statute.** This act is an urgency statute necessary for the immediate preservation of the public peace, health or safety within the meaning of Article IV of the Constitution and shall go into immediate effect. The facts constituting such necessity are:

The Daphnedale Community Services District has been formed but, due to inadvertence, neglected to timely file the required maps and plats with the State Board of Equalization. This act will remedy the situation by allowing the Daphnedale Community Services District and other community services districts similarly situated to have their property taxes collected for them for the 1978-1979 fiscal year. Therefore, it is necessary for this act to take effect immediately.

History.—Enacted by Stats. 1978, Ch. 728, in effect September 11, 1978.

**Stats. 1978, Ch. 1085**—*An act to amend Section 7.1 of the Ventura County Flood Control Act (Chapter 44 of the Statutes of 1944, Second Extraordinary Session), relating to water control, and declaring the urgency thereof, to take effect immediately.*

**SECTION 1. Additional powers.** Section 7.1 of the Ventura County Flood Control Act (Chapter 44 of the Statutes of 1944, Second Extraordinary Session) is amended to read:

Sec. 7.1. In addition to the powers described in Section 7 of this act, the district shall have the power by ordinance or resolution to prescribe, revise and collect fees and charges in any zone and in any special zone as a condition of development of land. Land to be developed within a special zone shall be subject both to the fees and charges of the zone in which it is located and the fees and charges of the special zone in which it is located. Development of land for the purposes of this section shall include, but not be limited to, subdivision development as governed by the Subdivision Map Act; construction of new buildings, structures and improvements for residential, commercial or industrial purposes; and any development of land requiring either zone variance or special use permit. The amount of fees and charges levied for each zone and for each special zone shall be determined separately and shall be based upon the need created by development of land for flood control facilities within the zone or special zone. The amount of fees and charges levied for any zone, other than a special zone, shall not exceed one thousand two hundred dollars (\$1,200) for each acre or portion thereof of land to be developed. Fees and charges prescribed as a condition of development of land pursuant to this section shall be in addition to any other conditions imposed on such development by any other agency having power to prescribe such other conditions. Except as hereinafter provided, revenues derived from fees and charges prescribed for any zone may be used only for the acquisition, engineering, design, construction, reconstruction, maintenance or operation of flood control or storm drainage facilities within such zone, or within any special zone located in such zone, or used to pay the interest on or reduce the principal of any bonded indebtedness of such zone. At the discretion of the board of supervisors, all or part of fees and charges prescribed for any zone which are collected as a condition of development of land located within a special zone may be used to pay the interest on or reduce the principal of any bonded indebtedness of such special zone. Except as hereinafter provided, revenues derived from fees and charges prescribed for any special zone shall be used only for the acquisition, engineering, design, construction, reconstruction, maintenance or operation of flood control or storm drainage facilities within such special zone or used to pay the interest on or reduce the principal of any bonded indebtedness of such special zone. At the discretion of the board of supervisors, all or part of fees and charges prescribed for any zone or special zone need not be collected as a condition of development of land located within a protection district established under the Protection District Act of 1907 or if collected from such land, all or part of such fees may be remitted to the protection district to be used to pay the interest on or reduce the principal of any bonded indebtedness of such protection district. Whenever the development of land within any zone or within any special zone is made subject to fees or charges by the board of supervisors pursuant to this section, said board of supervisors may allow a credit against such fees for the acquisition, engineering, design, construction, reconstruction, maintenance or operation costs of any flood control or storm

drainage facility within such zone or special zone which has been constructed or paid for in connection with the development of land within such zone or special zone. The board of supervisors may also reduce fees or charges prescribed for any part of the land to be developed within such zone or special zone if they find that because of special circumstances the payment thereof would be inequitable or would cause undue hardship and the reduction of such fees would be in the public interest. The consent and approval of the legislative body of a city shall be necessary before any fees or charges may be levied on the development of land located within the corporate boundaries of a city which are higher than any fees or charges levied on the development of land located outside the corporate boundaries of such city.

**Sec. 2. Urgency statute.** This act is an urgency statute necessary for the immediate preservation of the public peace, health, or safety within the meaning of Article IV of the Constitution and shall go into immediate effect. The facts constituting such necessity are:

Drainage relief in zones 1 and 3 of the Ventura County Flood Control District is presently needed, and fees levied under the four hundred dollars (\$400) per acre limitation of the zones would not generate sufficient revenue to cover the cost of providing the needed relief. In order to provide such relief at the earliest possible time, it is essential that this act take effect immediately.

History.—Enacted by Stats. 1978, Ch. 1085, in effect September 26, 1978.

**Stats. 1979, Ch. 27—***An act relating to property tax payments, and declaring the urgency thereof, to take effect immediately.*

**SECTION 1. Defaults on payments of delinquent taxes in installments.** Notwithstanding Sections 4217 and 4222 of the Revenue and Taxation Code, if any person who elected to pay delinquent taxes in installments defaulted on such payments:

(1) By a failure to pay current taxes before such current taxes became delinquent,

(2) Such default resulted from the failure of such person's employee reasonably entrusted by such person with the duty and money to make payment of such taxes,

(3) The tax collector finds that the failure to make a timely payment was due to circumstances beyond such person's control and occurred notwithstanding the exercise of ordinary care and in the absence of willful neglect, and

(4) The default occurred during the 1978 calendar year, in the fourth or fifth year after the property was sold to the state, and prior to the deeding of the property to the state, the tax collector may reinstate the account upon receipt of evidence that the taxes for the 1977-78 fiscal year and the current fiscal year are not delinquent.

**Sec. 3. Provisions of act applicable.** This act shall be applicable to any default on a delinquent property tax installment payment occurring in the 1978 calendar year.

History.—Enacted by Stats. 1979, Ch. 27, in effect April 5, 1979.

**Stats. 1979, Ch. 111**—*An act relating to local agencies, and declaring the urgency thereof, to take effect immediately.*

**SECTION 1. Exclusion of territory from an improvement district of a municipal water district.** Notwithstanding Sections 54902, 54902.1, and 54903 of the Government Code, any exclusion of territory from an improvement district of a municipal water district pursuant to Part 8.5 (commencing with Section 72080) of Division 20 of the Water Code which is completed prior to February 26, 1979, shall be effective for assessment and taxation purposes for the 1979-1980 fiscal year if the required statement and map or plat is filed on or before March 1, 1979.

**Sec. 2. Formation of a county service area.** Notwithstanding Sections 54902, 54902.1 and 54903 of the Government Code, any county service area which is formed to provide street lighting services, the formation of which is completed by January 26, 1979, shall be effective for assessment and taxation purposes for the 1979-80 fiscal year if the statement and map or plat required by Sections 54900 and 54901 of the Government Code were filed with the State Board of Equalization and each assessor whose roll is used for the levy on or before March 28, 1979.

**Sec. 3. No state reimbursement.** Notwithstanding Section 2231 or 2234 of the Revenue and Taxation Code, there shall be no reimbursement pursuant to that section nor shall there be an appropriation made by this act because this act is in accordance with the request of a local government entity or entities which desires legislative authority to carry out the program specified in this act.

**History.**—Enacted by Stats. 1979, Ch. 111, in effect June 15, 1979.

**Stats. 1979, Ch. 1196**—*An act relating to taxation, and declaring the urgency thereof, to take effect immediately.*

**SECTION 1. Notification by tax collector.** The county tax collector shall notify each assessee who is responsible for the payment of, but who has not presently paid, real property taxes for the 1978-79 fiscal year of any reduction in such taxes resulting from the enactment of Chapter 49 of the Statutes of 1979. Such assessee whose property taxes are so reduced shall be exempt from payments of penalties, fees and costs on the delinquency provided that the assessee pays the total property taxes due for the 1978-79 fiscal year within 30 days after receipt of notification by the tax collector of the reduced amount due.

**Sec. 2. Legislative finding.** The Legislature finds and declares that it is in the public interest to exempt assesseees from payments of penalties, fees and costs for nonpayment of property taxes which were based on improper assessment practices for the 1978-79 fiscal year.

**Sec. 3. Legislative intent.** In enacting Chapter 49 of the Statutes of 1979 the Legislature intended to correct an improper assessment practice which has resulted from the misinterpretation of Article XIII A of the

California Constitution, as added to the California Constitution pursuant to the approval by the voters, of Proposition 13 on the ballot for the Direct Primary Election held June 6, 1978, and Section 110.1 of the Revenue and Taxation Code, as added by Chapter 292 of the Statutes of 1978, amended by Chapter 332 of the Statutes of 1978, and further amended by Chapter 576 of the Statutes of 1978.

It is further the intent of the Legislature that this act be construed as an act necessary for the implementation of Proposition 13, and, as such, is not a cost mandated by the state.

No appropriation is made by this act, nor is any obligation created thereby, pursuant to Section 2231 or 2234 of the Revenue and Taxation Code. Moreover, no claim shall be considered with respect to this act by the State Board of Control pursuant to Section 905.2 of the Government Code or Section 2250 of the Revenue and Taxation Code, and the Department of Finance shall not review or report on this act pursuant to Section 2246 of the Revenue and Taxation Code.

**History.**—Enacted by Stats. 1979, Ch. 1196, in effect September 30, 1979.

**Stats. 1980, Ch. 450**—*An act relating to improvement districts and annexations to cities, and declaring the urgency thereof, to take effect immediately.*

**Sec. 2. Assessment; improvement district.** Notwithstanding Sections 54902, 54902.1, and 54903 of the Government Code, any improvement district which is formed within a California water district to provide water, sewer, or reclaimed water service, the formation of which is completed by March 1, 1980, shall be effective for assessment and taxation purposes for the 1980–81 fiscal year if the statement and map or plat required by Sections 54900 and 54901 of the Government Code were filed with the State Board of Equalization and each assessor whose roll is used for the levy on or before March 1, 1980.

**Sec. 3. Assessment; annexation to a city.** Notwithstanding Sections 54902, 54902.1, and 54903 of the Government Code, any annexation to a city which became effective on March 18, 1980, with the approval by the city legislative body of the agreement required by Section 99 of the Revenue and Taxation Code, shall be effective for assessment and taxation purposes for the 1980–81 fiscal year, if the statement and map or plat required by Sections 54900 and 54901 of the Government Code were filed with the State Board of Equalization on or before March 30, 1980.

**Sec. 4. No appropriation.** Notwithstanding Section 2231 or 2234 of the Revenue and Taxation Code and Section 6 of Article XIII B of the California Constitution, no appropriation is made by this act pursuant to these sections. It is recognized, however, that a local agency or school district may pursue any remedies to obtain reimbursement available to it under Chapter 3 (commencing with Section 2201) of Part 4 of Division 1 of that code.

**Sec. 5. Urgency statute.** This act is an urgency statute necessary for the immediate preservation of the public peace, health, or safety within the meaning of Article IV of the Constitution and shall go into immediate effect. The facts constituting such necessity are:

New facilities to provide water, sewer, and reclaimed water services are necessary in many parts of California to meet the needs of the people of the State of California. Such facilities, to the extent they are to be financed through voter-approved bonds, cannot be financed and constructed unless the ability to assess the land within the improvement districts on behalf of which the facilities are to be built can be assessed pursuant to voter authorization. Also, during the 1980 calendar year a number of communities will be processing petitions for incorporation or holding incorporation elections. In order that this act may permit a county board of supervisors to continue to provide services to formerly unincorporated areas after incorporation and thus affect pending incorporation proceedings or elections during 1980, as well as permit the construction of facilities within certain improvement districts at the earliest possible time, it is necessary that this act take effect immediately.

*History.—Enacted by Stats. 1980, Ch. 450, in effect July 13, 1980.*

**Stats. 1980, Ch. 937—***An act relating to taxation, and declaring the urgency thereof, to take effect immediately.*

**SECTION 1. Cancellation of tax; property used by a foreign government.** All or any portion of any property tax, penalty, or costs, shall, on satisfactory proof, be canceled by the auditor on order of the board of supervisors if it was levied or charged by a city and county on property used by a foreign government for diplomatic representation and leased during the 1973-74 fiscal year to a tax-exempt foundation for nondiplomatic purposes.

**Sec. 2. Legislative intent.** The cancellation of taxes, penalties, or costs pursuant to this act must be authorized to allow a city and county to avoid the serious diplomatic and economic consequences caused by the sale of diplomatic property and the termination of representation of a sovereign nation with which diplomatic relations are established.

**Sec. 3. No appropriation.** Notwithstanding Section 2229, 2231, or 2234 of the Revenue and Taxation Code and Section 6 of Article XIII B of the California Constitution, no appropriation is made by this act pursuant to these sections since the authority conferred by this act is requested by the local agency affected.

**Sec. 4. Urgency statute.** This act is an urgency statute necessary for the immediate preservation of the public peace, health, or safety within the meaning of Article IV of the Constitution and shall go into immediate effect. The facts constituting such necessity are:



The taxes due and payable will result in the sale of diplomatic property to the State of California and the closing of a consulate unless this measure goes into immediate effect.

History.—Enacted by Stats. 1980, Ch. 937, in effect September 19, 1980.

**Stats. 1983, Ch. 53**—*An act relating to local government, and declaring the urgency thereof, to take effect immediately.*

**SECTION 1. Allocation of property tax revenues; City of La Quinta.**

(a) Notwithstanding the provisions of Sections 54902 and 54903 of the Government Code, the incorporation of the City of La Quinta at the general election of April 6, 1982, shall be effective for purposes of the allocation of property tax revenues pursuant to Sections 96 through 99 of the Revenue and Taxation Code for the 1982-83 fiscal year if the statement and map or plat required by Section 54900 of the Government Code were filed on or before July 1, 1982; provided, however, that since the County of Riverside has provided municipal services to the city for the first six months of the fiscal year, the allocation of property tax revenues to the city for the 1982-83 fiscal year shall be in an amount equal to one-half the amount which it would otherwise be entitled to receive.

(b) Out of the property tax revenues which the county would otherwise allocate to the City of La Quinta for the 1982-83 fiscal year by reason of the enactment of subdivision (a), the county shall retain an amount sufficient to reimburse itself for its administrative costs incurred by reason of that subdivision.

**Sec. 2. Allocation of property tax revenues; Contra Costa County School Districts.** Notwithstanding the provisions of Sections 54902 and 54903 of the Government Code, the boundary changes approved by the voters at the election held in November 1982 for the transfer of territory (commonly referred to as the South Rossmoor area) in Contra Costa County from the San Ramon Valley Unified School District to the Walnut Creek School District and the Acalanes Union High School District shall be effective for purposes of the allocation of property tax revenues and for the imposition of property taxes for the 1983-84 fiscal year if the statement and map or plat required by Section 54900 of the Government Code are filed before July 1, 1983.

**Sec. 3. Legislative finding.** (a) The Legislature finds and declares that a special law is necessary and that a general law cannot be made applicable within the meaning of Section 16 of Article IV of the California Constitution because of the unique circumstance of the City of La Quinta, which was incorporated on May 1, 1982. The Legislature finds, therefore, that this special act is necessary. The city was unable to file the statement and map or plat required by Section 54900 of the Government Code by January 1, 1982, as required by Section 54902 of that code in order to receive an allocation of property tax revenues for the 1982-83 fiscal year. The further



unique circumstance in this case is that the County of Riverside provided services to the City of La Quinta for the first half of the 1982-83 fiscal year.

(b) In addition, all requirements for boundary changes made last November, except for filing the necessary documents with the State Board of Equalization, are complete for the transfer of territory from the San Ramon Valley Unified School District to the Walnut Creek School District and Acalanes Union High School District. This special act is necessary to rectify that situation and to enable residents of the territory transferred to be served by the proper school districts and to pay proper local property taxes.

**Sec. 4. No appropriation.** No appropriation is made and no reimbursement is required by this act pursuant to Section 6 of Article XIII B of the California Constitution or Section 2231 or 2234 of the Revenue and Taxation Code because the local agency or school district has the authority to levy service charges, fees, or assessments sufficient to pay for the program or level of service mandated by this act.

**Sec. 5. Urgency statute.** This act is an urgency statute necessary for the immediate preservation of the public peace, health, or safety within the meaning of Article IV of the Constitution and shall go into immediate effect. The facts constituting the necessity are:

In order for the newly incorporated City of La Quinta to obtain funds to operate for the second half of the 1982-83 fiscal year and for the territory transfer from the San Ramon Valley Unified School District to the Walnut Creek School District and the Acalanes Union High School District to be effective for the 1983-84 fiscal year, it is necessary for this act to take effect immediately.

History.—Enacted by Stats. 1983, Ch. 53, in effect May 27, 1983.

**Stats. 1983, Ch. 406**—*An act relating to local government, and declaring the urgency thereof, to take effect immediately.*

**SECTION 1. Assessment; Alameda County Service Area EM 1983-1.** Notwithstanding the provisions of Sections 54902, 54902.1, and 54903 of the Government Code, the formation of County Service Area EM 1983-1 in the County of Alameda to provide paramedic services shall be effective for assessment and taxation purposes for the 1983-84 fiscal year if the statement and map or plat required by Sections 54900 and 54901 of the Government Code are filed with the State Board of Equalization and each assessor whose roll is used for the levy on or before August 31, 1983.

**Sec. 2. Assessment; San Diego County Volunteer Fire Company.** Notwithstanding Sections 54902, 54902.1, and 54903 of the Government Code, any change of organization or reorganization which results in a volunteer fire company in San Diego County attaining special district status, either through formation or through annexation to an existing special district, shall be effective for assessment and taxation purposes for the 1983-84 fiscal year if the required statements and map or plat are filed on or before June 30, 1983.

**Sec. 3. Legislative finding.** (a) The Legislature finds and declares that a special law is necessary and that a general law cannot be made applicable within the meaning of Section 16 of Article IV of the California Constitution because of the unique circumstance of County Service Area EM 1983-1 in Alameda County being unable to file the statement and map or plat required by Section 54900 of the Government Code by January 1, 1982.

(b) The Legislature further finds and declares that a special law is necessary and that a general law cannot be made applicable within the meaning of Section 16 of Article IV of the California Constitution because of the unique circumstances of the volunteer fire department in San Diego County attaining special district status and filing a statement and map or plat in 1983.

**Sec. 4. No appropriation.** No appropriation is made and no reimbursement is required by this act pursuant to Section 6 of Article XIII B of the California Constitution or Section 2231 or 2234 of the Revenue and Taxation Code because this act is in accordance with the request of a local agency or school district which desired legislative authority to carry out the program specified in this act.

**Sec. 5. Urgency statute.** This act is an urgency statute necessary for the immediate preservation of the public peace, health, or safety within the meaning of Article IV of the Constitution and shall go into immediate effect. The facts constituting the necessity are:

In order for County Service Area EM 1983-1 formed in Alameda County to provide paramedic services to obtain needed revenues to operate for the 1983-84 fiscal year, and in order for needed firefighting services to be provided in San Diego County for the 1983-84 fiscal year, it is necessary for this act to take effect immediately.

History.—Enacted by Stats. 1983, Ch. 406, in effect July 27, 1983.

**Stats. 1983, Ch. 1305**—*An act relating to Local Government, and declaring the urgency thereof, to take effect immediately.*

**SECTION 9. Assessment; Alameda County service areas R-1982-1 and R-1982-2.** Notwithstanding the provisions of Sections 54902, 54902.1, and 54903 of the Government Code, the formation of County Service Area R-1982-1 and County Service Area R-1982-2 in the County of Alameda to provide road improvement services shall be effective for assessment and taxation purposes for the 1983-84 fiscal year if the statement and map or plat required by Sections 54900 and 54901 of the Government Code are filed with the State Board of Equalization and each assessor whose roll is used for the levy on or before October 1, 1983.

**Sec. 10. Legislative finding.** The Legislature finds and declares that a special law is necessary and that a general law cannot be made applicable within the meaning of Section 16 of Article IV of the California Constitution because of the unique circumstance of County Service Areas R-1982-1 and

R-1982-2 in Alameda County being unable to file the statement map or plat required by Section 54900 of the Government Code by January 1, 1982.

| Sec. 11. **No appropriation.** No appropriation is made and no reimbursement is required by this act pursuant to Section 6 of Article XIII B of the California Constitution or Section 2231 or 2234 of the Revenue and Taxation Code because this act is in accordance with the request of a local agency or school district which desired legislative authority to carry out the program specified in this act.

Sec. 13. **Urgency statute.** This act is an urgency statute necessary for the immediate preservation of the public peace, health, or safety within the meaning of Article IV of the Constitution and shall go into immediate effect. The facts constituting the necessity are:

In order that this act, which would make statutory changes necessary to provide for local government financing during the 1983-84 fiscal year, may take effect for the majority of the 1983-84 fiscal year, it is necessary that this act take effect immediately.

History.—Enacted by Stats. 1983, Ch. 1305, in effect September 30, 1983.

**Stats. 1985, Ch. 551**—*An act relating to local government, and declaring the urgency thereof, to take effect immediately.*

**SECTION 1. Assessment; county service area benefit assessment district.** Notwithstanding the provisions of Sections 54902, 54902.1, and 54903 of the Government Code, the formation of any county service area benefit assessment district, for vector control purposes, which was approved by the voters on or before June 5, 1984, is effective for assessment and taxation purposes for the 1984-85 fiscal year, if the required statements and map or plat are filed on or before August 31, 1984.

Sec. 2. **No appropriation.** No appropriation is made and no reimbursement is required by this act pursuant to Section 6 of Article XIII B of the California Constitution or Section 2231 or 2234 of the Revenue and Taxation Code because the local agency or school district has the authority to levy service charges, fees, or assessments sufficient to pay for the program or level of service mandated by this act.

| Sec. 3. **Urgency statute.** This act is an urgency statute necessary for the immediate preservation of the public peace, health, or safety within the meaning of Article IV of the Constitution and shall go into immediate effect. The facts constituting the necessity are:

In order that local governmental units formed for the purpose of providing vector control services, and approved by the voters of the affected areas, may begin operating and providing those needed services as soon as possible, it is necessary for this act to take effect immediately.

History.—Enacted by Stats. 1984, Ch. 551, in effect July 17, 1984.

**Stats. 1987, Ch. 1234**—*An act relating to taxation, and declaring the urgency thereof, to take effect immediately.*

**SECTION 1. Allocation of property tax revenue; Yolo County.** Notwithstanding any other provision of law, the allocation of property tax revenue in the fiscal years 1979–80 to 1985–86, inclusive, in Yolo County, as distributed as of July 1, 1986, shall be deemed correct, and only the following reductions or increases in apportionments shall be made for the fiscal years from 1979–80 to 1985–86, inclusive. For the purposes of computing the 1986–87 tax year and subsequent tax years, the amounts included in the 1985–86 tax year for the purpose of correcting distributions for 1979 to 1985 shall not be used. The auditor of Yolo County shall adjust the next distribution of property tax revenue in amounts to reflect the adjustments identified in the Yolo County Auditor’s Tax Distribution Report for fiscal years 1979–80 to 1985–86, inclusive, dated October 1, 1986, and on file with the Yolo County Clerk.

**Sec. 2. Legislative finding.** With respect to the provisions of Section 1 of this act, the Legislature finds and declares that a special law is necessary and that a general law cannot be made applicable within the meaning of Section 16 of article IV of the California Constitution because of unique circumstances applicable only to Yolo County. Unlike other counties, the County of Yolo was unable to comply with the new revenue distribution system because of the lack of a sophisticated computer system necessary as a prerequisite to comply the new method of computation.

**Sec. 3. No reimbursement.** No reimbursement is required by this act pursuant to Section 6 of Article XIII B of the California Constitution because this act is in accordance with the request of a local agency or school district which desired legislative authority to carry out the program specified in this act.

**Sec. 4. Urgency statute.** This act is an urgency statute necessary for the immediate preservation of the public peace, health, or safety within the meaning of Article IV of the Constitution and shall go into immediate effect. The facts constituting the necessity are:

In order for local taxing agencies of Yolo County to be immediately relieved of the possibility of litigation and to assure that the county auditor is free to implement the newly adopted apportionment procedures without duress, it is necessary that this act take effect immediately.

History.—Enacted by Stats. 1987, Ch. 1234, in effect September 27, 1987.

**Stats. 1987, Ch. 1378**—*An act relating to Local Government, and declaring the urgency thereof, to take effect immediately.*

**SECTION 2. Assessment; Shasta Dam Area Public Utility District.** Notwithstanding Sections 54902, 54902.1, and 54903 of the Government Code, any annexation to the Shasta Dam Area Public Utility District for use as a wastewater treatment plant, which was approved by the local agency

formation commission on April 11, 1979, and adopted by resolution by the district on August 1, 1979, shall be effective for assessment and taxation purposes for the 1979–80 fiscal year, if the statement and map or plat required by Sections 54900 and 54901 of the Government Code were filed with the State Board of Equalization on or before May 26, 1981.

All or any portion of any property tax, penalty, or costs shall be cancelled by the auditor on order of the board of supervisors if it was levied or charged by the County of Shasta on the property annexed by the Shasta Dam Area Public Utility District for the 1979–80, 1980–81, and 1981–82 fiscal years.

|   **Sec. 3. Legislative finding.** The Legislature finds and declares that Section 2 of this act is necessary since special facts and circumstances applicable to the Shasta Dam Area Public Utility District, and not generally applicable, make the accomplishment of this purpose impossible by any general law. Through an administrative oversight, the district did not file the required statement and map or plat until on or about May 26, 1981. The property was, at all times during this period, used for district purposes and thereby eligible for exemption, if properly claimed. The Legislature further finds and declares that this is the only property so involved, that the purpose of this act is impossible to accomplish by any general law, and that a special statute within the meaning of Section 16 of Article IV of the California Constitution applicable only to the Shasta Dam Area Public Utility District is therefore necessary.

|   **Sec. 4. Urgency statute.** This act is an urgency statute necessary for the immediate preservation of the public peace, health, or safety within the meaning of Article IV of the Constitution and shall go into immediate effect. The facts constituting the necessity are:

In order to remedy an administrative oversight and remove the Shasta Dam Area Public Utility District's erroneous liability for back taxes as quickly as possible, it is necessary that this act take effect immediately.

History.—Enacted by Stats. 1987, Ch. 1378, in effect September 29, 1987.

**Stats. 1990, Ch. 59**—*An act relating to local government, and declaring the urgency thereof, to take effect immediately.*

|   **SECTION 1. Legislative finding.** The Legislature finds and declares that in 1988, proceedings began under the Cortese-Knox Local Government Reorganization Act of 1985 (Division 3 (commencing with Section 56000) of Title 5 of the Government Code) to incorporate the City of Diamond Bar. The Legislature further finds and declares that the process took an exceptional amount of time due to circumstances beyond the control of the affected parties, and that a relatively short extension of time from a deadline to file with the State Board of Equalization is necessary in order that the City of Diamond Bar not be denied its allocation of property taxes for the 1989–90 fiscal year.

Sec. 2. **General statute cannot be made applicable.** Due to the unique circumstances surrounding the incorporation of the City of Diamond Bar, the Legislature finds and declares that a general statute cannot be made applicable within the meaning of Section 16 of Article IV of the California Constitution.

Sec. 3. **Assessment; City of Diamond Bar.** Notwithstanding the provisions of Sections 54902, 54902.1, and 54903 of the Government Code, the incorporation of the City of Diamond Bar shall be effective for assessment and taxation purposes for the 1989-90 fiscal year if the required statements and maps were filed with the State Board of Equalization on or before May 1, 1989.

Sec. 4. **Urgency statute.** This act is an urgency statute necessary for the immediate preservation of the public peace, health, or safety within the meaning of Article IV of the Constitution and shall go into immediate effect. The facts constituting the necessity are:

In order that the City of Diamond Bar and its residents not be denied their allocation of property taxes for the 1989-90 fiscal year due to exceptional circumstances beyond the control of the parties, it is necessary that this act take immediate effect.

**History.**—Enacted by Stats. 1990, Ch. 59, in effect April 20, 1990.

**Stats. 1990, Ch. 237**—*An act relating to local government, and declaring the urgency thereof, to take effect immediately.*

SECTION 1. **Legislative finding.** The Legislature finds and declares that in 1989, the El Medio Fire Protection District, in the County of Butte, began proceedings under the Cortese-Knox Local Government Reorganization Act of 1985 (Division 3 (commencing with Section 56000) of Title 5 of the Government Code) to annex certain surrounding areas into the fire protection district.

The Legislature finds and declares that the Butte County Local Agency Formation Commission approved the annexation in December 1989, and that due to circumstances beyond the control of the affected parties, there was not sufficient time to file the required statements and maps in compliance with Sections 54902 and 54903 of the Government Code. The Legislature further finds and declares that the El Medio Fire Protection District is a small district which could not easily absorb the costs of providing necessary services to the annexed areas in the 1990-91 fiscal year without the assessment and taxation authority pursuant to Sections 54902 and 54903 of the Government Code, and that a relatively short extension of time from the deadline for filing the statements and maps with each assessor whose roll is used and with the State Board of Equalization is, therefore, necessary to complete that process.

Sec. 2. **General statute cannot be made applicable.** Due to the unique circumstances surrounding this annexation, the Legislature finds and



declares that a general statute cannot be made applicable within the meaning of Section 16 of Article IV of the California Constitution.

**Sec. 3. Assessment; El Medio Fire Protection District.** The annexation of certain surrounding areas by the El Medio Fire Protection District, as approved by the Butte County Local Agency Formation Commission in December 1989, shall be effective for assessment and taxation purposes for the 1990–91 fiscal year if: (1) the governing board of the El Medio Fire Protection District both requests the assessment and levy of the district's special tax, and agrees to reimburse the county for its administrative costs associated with the assessment, levy, and collection of the special tax, (2) the statements and maps, as required in Sections 54902 and 54903, are filed with each assessor whose assessment roll is used and with the State Board of Equalization on or before July 31, 1990, and (3) the district forwards to the Butte County Auditor detailed information on the tax levy for each parcel. This section shall apply only to the assessment and taxation of the El Medio Fire Protection District's special tax, as approved by the district voters in 1980.

**Sec. 4. Urgency statute.** This act is an urgency statute necessary for the immediate preservation of the public peace, health, or safety within the meaning of Article IV of the Constitution and shall go into immediate effect. The facts constituting the necessity are:

In order to provide persons in the areas annexed by the El Medio Fire Protection District essential fire protection and other emergency services, it is necessary that this act take immediate effect.

*History.—Enacted by Stats. 1990, Ch. 237, in effect July 13, 1990.*

**Stats. 1992, Ch. 93—***An act relating to property taxation, and declaring the urgency thereof, to take effect immediately.*

**SECTION 1. Legislative finding.** The Legislature finds and declares as follows:

(a) Assessments of state-assessed property by the State Board of Equalization have on many occasions been subject to legal challenge.

(b) Valuation issues raised by those lawsuits have placed in question significant amounts of property tax revenues that have already been collected and expended for the provision of essential public services, and thus jeopardized the ability of cities, counties, school entities, and special districts to adequately fund essential public services in the future.

(c) Given the number and potential fiscal impact of lawsuits contesting State Board of Equalization assessments of property, it is appropriate and necessary that the Legislature clarify state policy with respect to the settlement of those lawsuits.

**SEC. 2. State Board of Equalization: settlement of lawsuits.** (a) Notwithstanding any other provision of law, and in addition to its general authority with respect to the settlement of lawsuits, the State Board of



Equalization is expressly authorized to enter into, in its discretion, the settlement of a lawsuit that provides for the manner in which the affected state assessee's property will be valued in future assessment years, where all of the following are satisfied:

(1) The lawsuit involves refunds with respect to one or more prior assessment years.

(2) A judgment in favor of the taxpayer in the lawsuit would have a significant, negative impact on the fiscal status of cities, counties, school entities, and special districts.

(3) The State Board of Equalization determines that the settlement is reasonably balanced against any assessment reductions in future assessment years that would result from the settlement and the risks and expense of continued litigation.

(4) The required number of affected counties, as specified in the settlement, agree to the settlement.

(5) The State Board of Equalization has obtained the Attorney General's approval of the settlement.

(b) For purposes of this act, "settlement of a lawsuit or lawsuits" includes, but is not limited to, a settlement agreement with all parties to, and all taxpayers included within the scope of, a validation proceeding filed pursuant to Chapter 9 (commencing with Section 860) of Title 10 of Part 2 of the Code of Civil Procedure, that includes as a party or within its scope all parties to the settlement agreement, and in which the validity and enforceability of the settlement agreement is confirmed. Any settlement agreement executed pursuant to this act shall be deemed a contract within the meaning of Section 53511 of the Government Code.

**SEC. 3. Declaratory of existing law.** Section 2 of this act does not constitute a change in, but is declaratory of, existing law, including, but not limited to, Section 19 of Article XIII of the California Constitution.

**SEC. 4. Validation action: time limitation.** For any validation action filed pursuant to this act during calendar year 1992, the time limitation for filing contained in Section 860 of the Code of Civil Procedure is extended from 60 days to 90 days.

**SEC. 5. Urgency statute.** This act is an urgency statute necessary for the immediate preservation of the public peace, health, or safety within the meaning of Article IV of the Constitution and shall go into immediate effect. The facts constituting the necessity are:

In order to clarify the authority of the State Board of Equalization to settle pending lawsuits that, if resolved in favor of the plaintiffs therein, could result in severe property tax revenue losses to cities, counties, school entities, and special districts, it is necessary that this act take effect immediately.

**Stats. 1992, Ch. 603**—*An act to amend Section 2 of Chapter 93 of the Statutes of 1992, relating to property taxation, and declaring the urgency thereof, to take effect immediately.*

**SECTION 2. State Board of Equalization: settlement of lawsuits.** (a) Notwithstanding any other provision of law, and in addition to its general authority with respect to the settlement of lawsuits, the State Board of Equalization is expressly authorized to enter into, in its discretion, the settlement of a lawsuit or lawsuits that provides for the manner in which the affected state assessee's property will be valued in future assessment years, where all of the following are satisfied:

(1) The lawsuit involves refunds with respect to one or more prior assessment years.

(2) A judgment in favor of the taxpayer in the lawsuit would have a significant, negative impact on the fiscal status of cities, counties, school entities, and special districts.

(3) The State Board of Equalization determines that the settlement is reasonably balanced against any assessment reductions in future assessment years that would result from the settlement and the risks and expense of continued litigation.

(4) The required number of affected counties, as specified in the settlement, agree to the settlement.

(5) The State Board of Equalization has obtained the Attorney General's approval of the settlement.

(b) For purposes of this act, "settlement of a lawsuit or lawsuits" includes, but is not limited to, a settlement agreement that is the subject of a validation proceeding filed pursuant to Chapter 9 (commencing with Section 860) of Title 10 of Part 2 of the Code of Civil Procedure, that includes as a party or within its scope all parties to the settlement agreement. Any settlement agreement executed pursuant to this act shall be deemed a contract within the meaning of Section 53511 of the Government Code.

**SEC. 3. Declaratory of existing law.** The amendments made by Section 2 of this act do not constitute a change in, but are declaratory of, existing law, including, but not limited to, Section 19 of Article XIII of the California Constitution.

**SEC. 4. Urgency statute.** This act is an urgency statute necessary for the immediate preservation of the public peace, health, or safety within the meaning of Article IV of the Constitution and shall go into immediate effect. The facts constituting the necessity are:

In order to promptly provide the State Board of Equalization with the necessary authority to properly and efficiently perform its duties with respect to the valuation of state-assessed property, it is necessary that this act take effect immediately.